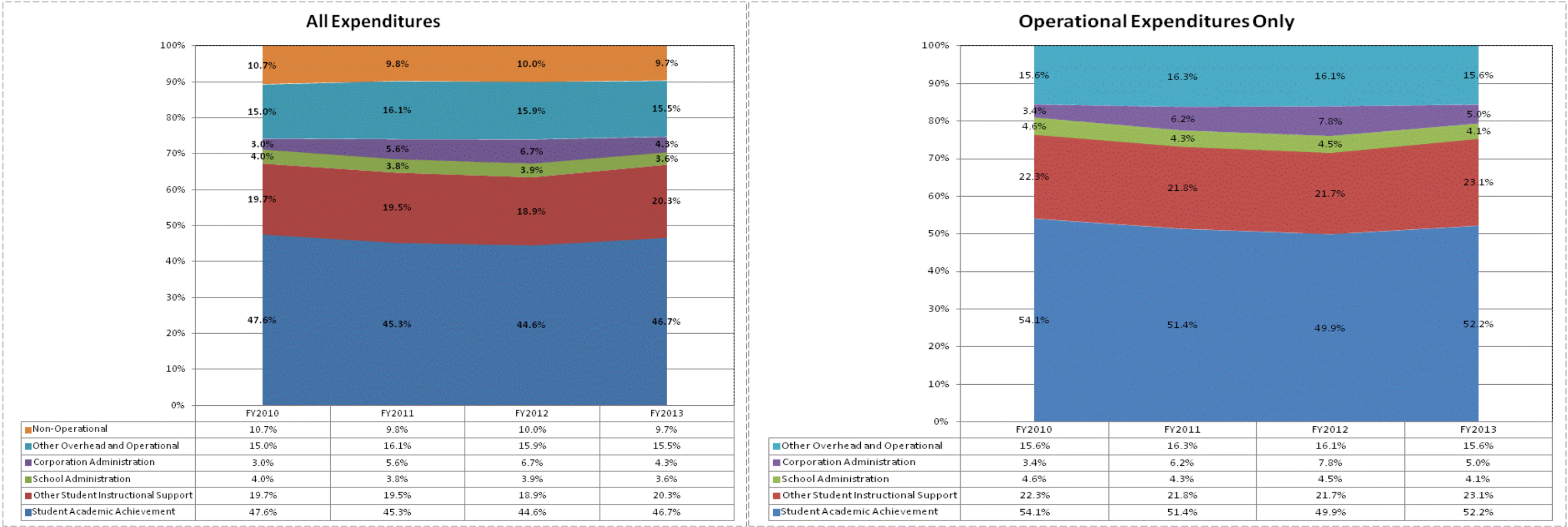


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
West Central School Corp (6630)

West Central School Corp (6630)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$5,762,472	49.9%	\$6,024,640	49.2%	\$5,982,250	44.6%	\$6,096,420	46.7%
Student Instructional Support	\$2,731,480	23.7%	\$3,012,840	24.6%	\$3,052,409	22.8%	\$3,110,639	23.8%
Overhead and Operational	\$1,970,582	17.1%	\$2,183,126	17.8%	\$3,033,536	22.6%	\$2,588,674	19.8%
Nonoperational	\$1,075,822	9.3%	\$1,035,247	8.4%	\$1,347,247	10.0%	\$1,260,111	9.7%
Grand Total	\$11,540,356		\$12,255,854		\$13,415,442		\$13,055,844	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	73.6%	73.7%	67.3%	70.5%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
West Central School Corp (6630)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$0	\$0	N/A	N/A	N/A
11050 Regular Programs; Full Day Kindergarten	\$9,198	\$277,780	\$244,203	\$204,135	> 500%	-27%	-16%
11100 Regular Programs; Elementary	\$1,271,676	\$1,412,115	\$1,350,304	\$1,260,582	-1%	-11%	-7%
11200 Regular Programs; Middle/Junior High	\$520,516	\$596,870	\$639,486	\$581,238	12%	-3%	-9%
11300 Regular Programs; High School	\$900,607	\$1,247,200	\$1,159,179	\$1,145,991	27%	-8%	-1%
11350 Regular Programs; High School; Academic Honors Diploma	\$15,557	\$19,920	\$13,702	\$22,058	42%	11%	61%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$0	\$309	N/A	N/A	N/A
11420 Vocational Education; Agriculture B	\$40,619	\$43,840	\$48,560	\$45,840	13%	5%	-6%
11440 Vocational Education; Health Occupations	\$0	\$0	\$34,734	\$36,390	N/A	N/A	5%
11450 Vocational Education; Consumer and Homemaking	\$44,061	\$43,688	\$52,511	\$54,260	23%	24%	3%
11470 Vocational Education; Business Education	\$51,202	\$60,949	\$66,492	\$63,820	25%	5%	-4%
11590 Other Vocational Education Programs	\$9,867	\$2,396	\$106	\$343	-97%	-86%	223%
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$0	\$225	N/A	N/A	N/A
11910 Other Regular Programs; Competency Testing	\$0	\$600	\$47	\$0	N/A	-100%	-100%
12110 Gifted And Talented; Gifted and Talented	\$12,149	\$25,448	\$28,040	\$26,010	114%	2%	-7%
12210 Mental Disabilities; Mild Mental Disabilities	\$393,614	\$591,268	\$600,810	\$616,325	57%	4%	3%
12230 Mental Disabilities; Severe Mental Disabilities	\$82,268	\$19,962	\$101,666	\$117,392	43%	488%	15%
12310 Physical Impairment; Orthopedic Impairment	\$43,499	\$64,720	\$71,853	\$73,818	70%	14%	3%
12330 Physical Impairment; Visual Impairment	\$36,738	\$56,820	\$62,876	\$59,334	62%	4%	-6%
12340 Physical Impairment; Hearing Impairment	\$51,985	\$73,072	\$75,487	\$77,275	49%	6%	2%
12350 Physical Impairment; Homebound	\$1,571	\$4,594	\$3,316	\$1,617	3%	-65%	-51%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$462,667	\$309,258	\$333,115	\$313,832	-32%	1%	-6%
12510 Culturally Different; Communication Disorders	\$50,176	\$59,715	\$35,167	\$54,359	8%	-9%	55%
12520 Culturally Different; Compensatory	\$1,500	\$3,076	\$0	\$0	-100%	-100%	N/A
12810 Special Education Preschool	\$209,845	\$565,943	\$272,841	\$318,965	52%	-44%	17%
12900 Other Special Programs	\$10,307	\$35,230	\$184,408	\$377,263	> 500%	> 500%	105%
14100 Summer School Programs; Elementary	\$117,642	\$108,628	\$138,604	\$119,949	2%	10%	-13%
14300 Summer School Programs; High School	\$8,674	\$9,620	\$8,541	\$7,526	-13%	-22%	-12%
15100 Enrichment Programs; Non-Credit	\$7,293	\$0	\$0	\$0	-100%	N/A	N/A
16100 Remediation Testing	\$1,466	\$280	\$0	\$0	-100%	-100%	N/A
16200 Preventive Remediation	\$2,037	\$9,821	\$0	\$7,269	257%	-26%	N/A
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$26,337	\$33,785	\$27,584	\$14,221	-46%	-58%	-48%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$40,913	\$31,444	\$58,741	\$109,575	168%	248%	87%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agr	\$12,500	\$12,500	\$16,000	\$16,486	32%	32%	3%
17900 Payments to Other Governmental Units Within State; Other	\$20,000	\$0	\$0	\$0	-100%	N/A	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$6,411	\$259	\$72	\$0	-100%	-100%	-100%
22130 Improvement of Instruction; Instructional Staff Training	\$40,649	\$44,846	\$50,900	\$63,559	56%	42%	25%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$20,113	\$22,038	\$1,579	\$488	-98%	-98%	-69%
22220 Library/Media Services; School Library	\$89,561	\$109,439	\$115,067	\$123,541	38%	13%	7%
22230 Library/Media Services; Audiovisual	\$2,912	\$3,505	\$3,406	\$2,014	-31%	-43%	-41%
22240 Library/Media Services; Educational Television	\$4,813	\$3,523	\$4,784	\$2,705	-44%	-23%	-43%
22250 Library/Media Services; Computer Assisted Instruction Services	\$19,782	\$14,131	\$5,948	\$6,463	-67%	-54%	9%
22290 Library/Media Services; Other Educational Media Services	\$30,355	\$6,413	\$5,220	\$5,740	-81%	-10%	10%
22360 Instruction, Related Technology; Network Support	\$5,459	\$6,653	\$36,545	\$37,301	> 500%	461%	2%
22900 Other Support Service, Instructional Staff	\$0	\$27,100	\$30,055	\$28,988	N/A	7%	-4%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$96,709	\$66,189	\$100,303	\$99,215	3%	50%	-1%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$0	\$0	N/A	N/A	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$300,978	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$5,074,226	\$6,024,640	\$5,982,250	\$6,096,420	20%	1%	2%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
West Central School Corp (6630)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Instructional Support							
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$1,084	\$0	\$0	\$0	-100%	N/A	N/A
21220 Guidance Services; Counseling Services	\$125,481	\$157,221	\$169,988	\$194,446	55%	24%	14%
21230 Guidance Services; Appraisal Services	\$2,192	\$455	\$369	\$0	-100%	-100%	-100%
21310 Health Services; Service Area Direction	\$5,610	\$82,535	\$107,437	\$106,958	> 500%	30%	0%
21320 Health Services; Medical Services	\$9,935	\$2,979	\$3,168	\$2,854	-71%	-4%	-10%
21340 Health Services; Nurse Services	\$25,237	\$35,264	\$37,230	\$36,745	46%	4%	-1%
21390 Health Services; Other Health Services	\$364,513	\$465,094	\$528,209	\$545,838	50%	17%	3%
21430 Psychological Counseling	\$351,818	\$588,198	\$523,839	\$549,685	56%	-7%	5%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$236,047	\$204,458	\$255,818	\$256,657	9%	26%	0%
21810 Special Education Administration; Service Area Direction	\$385,389	\$361,341	\$295,397	\$272,991	-29%	-24%	-8%
21890 Special Education Administration; Other Special Education Administration	\$527,091	\$625,809	\$611,964	\$679,406	29%	9%	11%
21990 Other Support Services, Students; Other Student Services	\$0	\$754	\$0	\$0	N/A	-100%	N/A
24100 Office of The Principal	\$345,532	\$488,518	\$518,990	\$464,726	34%	-5%	-10%
24900 Other Support Services, School Administration	\$190	\$212	\$0	\$331	75%	56%	N/A
Student Instructional Support Total	\$2,380,120	\$3,012,840	\$3,052,409	\$3,110,639	31%	3%	2%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$2,075	\$16,540	\$27,441	\$18,648	> 500%	13%	-32%
23120 Board of Education; Service Area Assistants	\$14,000	\$0	\$0	\$0	-100%	N/A	N/A
23150 Board of Education; Legal Services	\$4,943	\$4,161	\$2,865	\$4,356	-12%	5%	52%
23160 Board of Education; Promotion Expenses	\$3,004	\$1,792	\$2,743	\$2,311	-23%	29%	-16%
23210 Executive Administration; Office of The Superintendent	\$145,199	\$187,532	\$195,227	\$200,864	38%	7%	3%
23220 Executive Administration; Community Relations	\$2,050	\$1,292	\$0	\$0	-100%	-100%	N/A
23230 Executive Administration; Staff Relations and Negotiations	\$129	\$0	\$0	\$0	-100%	N/A	N/A
23290 Executive Administration; Other Executive Administration Services	\$19,163	\$13,369	\$11,150	\$7,860	-59%	-41%	-30%
25120 Fiscal Services; Service Area Direction	\$0	\$0	\$0	\$2,832	N/A	N/A	N/A
25150 Fiscal Services; Payroll Services	\$11,367	\$15,754	\$17,716	\$16,820	48%	7%	-5%
25160 Fiscal Services; Financial Accounting	\$32,686	\$44,261	\$58,911	\$51,618	58%	17%	-12%
25191 Other Fiscal Services; Refund of Revenue	\$0	\$0	\$338,122	\$0	N/A	N/A	-100%
25195 Other Fiscal Services; Bank Account Service Charge	\$5	\$4,447	\$38,308	\$65,087	> 500%	> 500%	70%
25199 Other Fiscal Services; Other	\$1,576	\$3,557	\$860	\$12,726	> 500%	258%	> 500%
25400 Planning, Research, Development and Evaluation	\$866	\$35	\$2,742	\$0	-100%	-100%	-100%
25740 Personnel Services; Noninstructional Personnel Training	\$0	\$195	\$0	\$0	N/A	-100%	N/A
25750 Personnel Services; Health Services	\$3,825	\$7,603	\$1,731	\$1,460	-62%	-81%	-16%
25790 Personnel Services; Other Professional Services	\$0	\$53,789	\$203,789	\$179,007	N/A	233%	-12%
25870 Administrative Technology Services; Professional Development Costs For Administrat	\$0	\$6,671	\$2,074	\$0	N/A	-100%	-100%
25920 Ditch Assessments	\$139	\$675	\$180	\$180	29%	-73%	0%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$729,815	\$864,565	\$779,441	\$741,693	2%	-14%	-5%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$13,794	\$6,727	\$15,833	\$26,073	89%	288%	65%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$27,427	\$44,531	\$104,080	\$133,933	388%	201%	29%
26499 2007 Account Code - Other	\$10,000	\$0	\$0	\$0	N/A	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$69,590	\$69,171	\$95,626	\$94,166	35%	36%	-2%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$1,352	\$1,508	\$1,715	\$1,888	40%	25%	10%
27010 Student Transportation; Service Area Direction	\$6,000	\$5,512	\$5,893	\$5,701	-5%	3%	-3%
27100 Student Transportation; Vehicle Operation	\$227,234	\$262,774	\$272,389	\$266,762	17%	2%	-2%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$115,105	\$113,350	\$161,996	\$163,858	42%	45%	1%
27400 Student Transportation; Purchase of School Buses	\$60,392	\$74,623	\$171,045	\$149,552	148%	100%	-13%
27500 Student Transportation; Insurance on Buses	\$18,726	\$14,327	\$17,648	\$17,622	-6%	23%	0%
27700 Student Transportation; Contracted Transportation Services	\$1,744	\$0	\$1,167	\$639	-63%	N/A	-45%
27900 Student Transportation; Other Student Transportation Services	\$0	\$13,230	\$25	\$44	N/A	-100%	76%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
West Central School Corp (6630)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
27910 Student Transportation; Bus Driver Training	\$0	\$1,186	\$2,195	\$386	N/A	-67%	-82%
31200 Food Services Operations; Food Preparation and Dispensing	\$125,023	\$111,972	\$145,537	\$137,573	10%	23%	-5%
31400 Food Services Operations; Food Purchases	\$213,485	\$225,142	\$298,348	\$275,021	29%	22%	-8%
31900 Other Food Services	\$11,964	\$12,840	\$56,742	\$9,993	-16%	-22%	-82%
Overhead and Operational Total	\$1,872,678	\$2,183,126	\$3,033,536	\$2,588,674	38%	19%	-15%
Nonoperational							
33200 Community Recreation	\$390	\$429	\$0	\$0	-100%	-100%	N/A
33400 Athletic Coaches	\$91,229	\$106,795	\$110,902	\$106,500	17%	0%	-4%
33990 Other Community Services; Other	\$2,481	\$12,620	\$5,553	\$3,901	57%	-69%	-30%
43000 Facilities Acquisition and Construction; Professional Services	\$16,761	\$21,735	\$750	\$466	-97%	-98%	-38%
45100 Building Acquisition, Construction and Improvements	\$181,901	\$42,949	\$330,399	\$146,631	-19%	241%	-56%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$8,152	\$4,099	\$8,082	\$3,953	-52%	-4%	-51%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$26,540	\$0	\$0	\$0	-100%	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$131,523	\$86,843	\$155,675	\$151,174	15%	74%	-3%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$76,355	\$100,250	\$102,296	N/A	34%	2%
52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$12,562	\$0	\$0	N/A	-100%	N/A
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Appr	\$0	\$63,461	\$37,236	\$35,190	N/A	-45%	-5%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$599,000	\$395,000	\$435,000	\$455,000	-24%	15%	5%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$212,000	\$163,000	\$145,000	N/A	-32%	-11%
53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$0	\$0	\$20,000	N/A	N/A	N/A
53250 Debt Services; Lease Rental; Equipment ; Interest	\$0	\$0	\$0	\$90,000	N/A	N/A	N/A
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$400	\$400	\$0	N/A	-100%	-100%
Nonoperational Total	\$1,057,977	\$1,035,247	\$1,347,247	\$1,260,111	19%	22%	-6%
Prorated By Fund							
26491 2007 Account Code - PERF	\$63,766	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$455,788	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$19,689	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$609,663	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$6,450	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$1,155,356	\$0	\$0	\$0	N/A	N/A	N/A